

“Exhibit N-3”

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

POST OFFICE BOX 45385

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FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.
 Thomas J. Allison 4484 South Pecos Road
 Las Vegas, NV 89121

April 10, 2007
 Invoice No. 360299

For Legal Services Rendered Through March 12, 2007

Thomas J. Allison

Matter No. 34585-00003

Asset Disposition

03/01/07 K Glade	.10 E-mail to T. Lomazow regarding HFA counsel (0.1).
03/01/07 D Monson	.30 Review and respond to e-mail from J. Reed on resolving Compass objections to loan amounts for six loans in Compass Escrow Agreement (0.1); forward to J. Reed prior e-mails on resolving Compass objections to loan amounts for six loans under Compass Escrow Agreement (0.2).
03/02/07 A Jarvis	.20 Review correspondence from DACA to Compass and correspondence with client regarding same.
03/02/07 A Jarvis	.20 Review Compass offer on servicing rights of Placer Vineyard.
03/02/07 A Jarvis	.40 Correspondence on Compass offer on servicing rights of Placer Vineyard.
03/02/07 D Monson	.90 Review and respond to J. Reed e-mail on Estoppel Certificates for verification of balances for six loans challenged by Compass (0.2); review Estoppel Certificates for any verification of balances of six loans

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challenged by Compass (0.3); phone call from J. Reed on escrow reconciliation for six loans challenged by Compass (0.1); review e-mails from J. Reed on loan reconciliations for six loans and challenged by Compass (0.3).

03/02/07 D Monson .20 Review S. Tingey e-mail on transfer of litigation notice to Compass under the Confirmed Plan (0.2).

03/02/07 E Monson .50 Discussion with B. Koe regarding Placer Vineyards servicing rights.

03/02/07 E Monson .10 Review e-mail from A. W. Jarvis regarding sale of servicing rights.

03/02/07 E Monson .10 Send e-mail to B. Koe.

03/02/07 S Tingey 1.90 Review status of various pending cases (1.2); revise memo to A. W. Jarvis regarding pending litigation (0.7).

03/03/07 A Jarvis .10 Correspondence on notice of litigation to Compass.

03/05/07 A Jarvis .20 Correspondence on Placer Vineyards offer.

03/05/07 A Jarvis .30 Telephone conference with R. Charles regarding Placer Vineyards.

03/05/07 A Jarvis .40 Telephone conference with T. Allison regarding Placer Vineyards, Colt.

03/05/07 A Jarvis .30 Telephone conference with T. Lomazow and D. M. Monson regarding Placer Vineyards offer.

03/05/07 A Jarvis .20 Correspondence with Compass on Placer Vineyards.

03/05/07 A Jarvis .20 Correspondence on stipulation to delay transfer to Placer Vineyards.

03/05/07 A Jarvis .20 Analysis regarding stipulation to delay transfer on Placer Vineyards.

03/05/07 A Jarvis .40 Correspondence with committees and Compass regarding offer on Placer Vineyards.

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03/05/07 A Jarvis	.90 Review pleadings on Placer Vineyard proposed sale.
03/05/07 A Jarvis	1.10 Prepare litigation notice for Compass on effective date.
03/05/07 D Monson	5.40 Rreview Placer Vineyard Loan documents (1.2); draft Motion to Sell Placer Vineyard Loan Servicing Rights to Compass and Declaration of Tom Allison in Support (1.6); draft Stipulation and Order to not transfer Placer Vineyard Loans to USACM Trust, and circulate for comments (2.0); phone call from T. Lomazow on Placer Vineyard Loans Stipulation and Order (0.1); conference with T. Lomazow and A. Jarvis on Placer Vineyard Loans Servicing Rights (0.3); review T. Lomazow e-mail on Compass offer on Placer Vineyard Loans (0.2).
03/05/07 D Monson	.10 Review e-mails from A. Jarvis, T. Allison and S. Tingey on HFA Asylum Loan issues and Compass servicing issues (0.1).
03/05/07 D Monson	.20 Review Order on Dayco Motion for Relief from Stay for Southern California 2nd Loan and forward to Compass (0.2).
03/05/07 S Strong	1.10 Telephone conference with R. Koe and J. Reed regarding servicing of Placer Vineyards loans (0.4); analysis of relevant provisions of APA, Plan, Confirmation Order and Plan Implementation Order regarding same (0.7).
03/06/07 A Jarvis	.40 Correspondence on Placer Vineyards motion to sell servicing rights.
03/06/07 A Jarvis	.30 Correspondence on consents to Placer Vineyards motion.
03/06/07 D Monson	4.90 Multiple revisions to drafts of Placer Vineyards Loan Motion and Declaration of Tom Allison (1.5); phone call from T. Lomazow on Placer Vineyards Loan Motion (0.2); e-mail to A. Landis on Placer Vineyards Loan Motion (0.1); review e-mails from E. Karasik, R. Charles and A. Jarvis on Placer Vineyards Loan Motion (0.4); revisions to Placer Vineyards Loans Stipulation and Order, and circulate revisions for approval (2.2); review and

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respond to e-mails from E. Karasik and T. Lomazow on Placer Vineyards Stipulation and Order (0.3); e-mails to L. Dorsey on schedule for filing Placer Vineyards Stipulation and Order (0.2).

03/06/07 D Monson .20 Phone call from T. Lomazow on Loan Servicing Agreements and Copper Sage Direct Lender lawsuit (0.2).

03/06/07 D Monson .10 Review A. Jarvis e-mail on transition of litigation to Compass pursuant to Confirmed Plan (0.1).

03/06/07 S Strong .30 Review draft of proposed stipulation regarding postponing transfer of Placer Vineyards servicing (0.3).

03/06/07 S Tingey .30 Review pending litigation issues and communication with committees and Compass regarding same.

03/07/07 K Glade .30 E-mails from A. jarvis and D. Monson regarding Placer Vineyard (0.3).

03/07/07 A Jarvis .20 Correspondence on filing of Placer Vineyards motion.

03/07/07 A Jarvis .40 Telephone conference with R. Koe and T. Allison regarding Placer Vineyards, Colt Gateway.

03/07/07 A Jarvis .20 Correspondence on Motion for delay of transfer of Placer Vineyards.

03/07/07 A Jarvis .80 Correspondence and revisions to Placer Vineyards motion.

03/07/07 A Jarvis .30 Correspondence with Committees on revisions to Placer Vineyards motion.

03/07/07 D Monson 2.70 Review R. Charles and A. Landis e-mails on Placer Vineyards Stipulation and Order (0.2); multiple revisions to Placer Vineyards Stipulation and Order and multiple circulations for approvals (1.8); review e-mails on

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approvals of Placer Vineyards Stipulation and Order (0.3); review of Placer Vineyards Motion on Sale of Servicing Rights and Declaration of Tom Allison (0.2); review and respond to M. Levinson e-mails on Placer Vineyards Stipulation and Order (0.2).

03/07/07 D Monson 1.40 Review and respond to e-mails from E. Karasik on conference call on discussion of six loans for the FTDF Assets Escrow Account (0.2); conference call with E. Karasik, D. Cica, and A. Jarvis on discussion of six loans in the FTDF Assets Escrow Account (0.7); review documents relating to alleged misstatements of loan balances for six loans in FTDF Assets Escrow Account (0.5).

03/07/07 D Monson .10 Phone call from T. Lomazow on Brookmere/Matteson Loan and Botaba Realty litigation issues (0.1).

03/08/07 A Jarvis .20 Correspondence on Placer Vineyards motion.

03/08/07 A Jarvis .20 Correspondence on preparation of litigation list for Compass on effective date.

03/08/07 D Monson 2.30 Review e-mail from A. Jarvis on Placer Vineyards Stipulation and Order (0.2); review e-mails on authorizations from Committee attorneys and Compass for Placer Vineyards Stipulation and Order (0.4); work on Placer Vineyards Motion and Declaration of T. Allison in Support (1.0); e-mail to L. Dorsey, S. Smith and T. Allison on signing and filing of Placer Vineyards Motion and Declaration in Support (0.2); phone call to S. Smith on Placer Vineyards Motion and Declaration of T. Allison in Support (0.2); review and respond to e-mail from L. Dorsey on Order Shortening Time for Placer Vineyards Motion, and discuss with S. Strong (0.2); review e-mail from S. Smith on signed Declaration for Placer Vineyards Motion (0.1).

03/08/07 D Monson .20 Request copy of final closing documents and FTDF Asset Escrow Agreement from S. Strong and forward to E. Karasik and D. Cica (0.2).

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03/08/07 D Monson 1.00 Review Gramercy Loan and assignment documents and e-mail to E. Karasik and D. Cica on FTDF Interest in Gramercy loan (1.0).

03/08/07 D Monson 1.00 Review Shamrock Loan and Direct Lender assignment documents and e-mail to E. Karasik and D. Cica on FTDF Interest in Shamrock Towers Loan (1.0).

03/08/07 D Monson .60 Review Lake Helen Loan and Direct Lender assignment documents and e-mails to E. Karasik and D. Cica on FTDF Interest in Lake Helen Loan (0.6).

03/08/07 D Monson .50 Review Amesbury Direct Lender assignment documents and e-mails to E. Karasik and D. Cica on FTDF Interest in Amesbury/Hatters Point Loan (0.5).

03/08/07 D Monson .50 Review Brookmere/Matteson Direct Lender assignment documents and e-mail to E. Karasik and D. Cica on FTDF Interest in Brookmere/Matteson Loan (0.5).

03/08/07 S Strong 1.30 Review email from A. W. Jarvis regarding status of stipulation regarding proposed sale by USACM of Placer Vineyard servicing assets (0.2); review various comments and responses by committees counsel regarding same (0.3); emails to stipulation parties regarding final approval needed of stipulation (0.2); telephone conference with T. Lomazow regarding same (0.1); review final approvals received and forward same to local counsel with stipulation for submission to court (0.2); telephone conference with J. McPherson regarding same (0.1); exchange emails with L. Dorsey regarding same (0.1); email to A. W. Jarvis regarding same (0.1).

03/08/07 S Strong .60 Review regarding status of proposed Section 363 motion regarding USACMs proposed sale of Placer Vineyard servicing assets (0.1); review and edit drafts of motion and declaration regarding same (0.5).

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03/08/07 S Strong	.20 Review regarding basis for OSC on 363 motion regarding Placer Vineyards assets (0.1); exchange emails with A. W. Jarvis and D. M. Monson regarding same (0.1).
03/09/07 A Jarvis	.30 Correspondence on Placer Vineyards motion.
03/09/07 D Monson	.40 Review e-mails from L. Dorsey, L. Schwartzer, A. Jarvis and S. Stone on filing of Placer Vineyards Stipulation and Order and Placer Vineyards Motion, and schedule for hearing on Placer Vineyards Motion (0.4).
03/09/07 E Monson	.20 Review e-mails on Placer Vineyards motion and issues related thereto.
03/09/07 S Strong	.90 Exchange emails with L. Schwartzer and L. Dorsey regarding service of Placer Vineyards stipulation on direct lenders (0.1); review Placer Vineyards stipulation and order entered by court, and related Section 363 sale motion and notice of hearing (0.3); exchange emails with J. McPherson regarding same (0.2); telephone conference with J. McPherson regarding Placer stipulation and related motion and hearings and revised notice needed for same (0.3).
03/10/07 A Jarvis	.10 Correspondence on notice of litigation to Compass.
03/12/07 A Jarvis	.20 Telephone conference with B. Koe regarding Colt Gateway.
03/12/07 A Jarvis	.10 Correspondence regarding Colt Gateway negotiations.
03/12/07 A Jarvis	.10 Correspondence with T. Lomazow regarding Placer Vineyards hearing.
03/12/07 D Monson	.20 Review and respond to e-mail from R. Charles on executed copies of Compass escrow agreements (0.2).
03/12/07 D Monson	.10 Phone calls from T. Lomazow on status of Effective Date of Confirmed Plan (0.1).

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03/12/07 D Monson .50 E-mails to E. Karasik and D. Cica on documents for Shamrock Towers Loan, Lake Helen Loan, and Amesbury Loan, and Escrow Agreement issues (0.5).

03/12/07 D Monson .80 Phone calls from T. Lomazow on status of Placer Vineyards motion and hearing schedule (0.4); review J. McPherson e-mail on Placer Vineyards motion and e-mail from Commercial Funding, LLC on interest in bidding on Placer Vineyards assets (0.2); e-mail to T. Lomazow on Placer Vineyards Loan issues (0.2).

03/12/07 S Tingey 1.20 Review regarding litigation issues and transition to Compass (0.6); letter to T. Lomazow regarding pending litigation (0.6).

03/12/07 E Toscano .20 Continue making calls and emails to track down a contact person at the title company for the Fiesta Stoneridge title update in connection with the IP litigation.

TOTAL FOR LEGAL SERVICES RENDERED \$12,940.00

“Exhibit N-4”

STATEMENT OF ACCOUNT

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ATTORNEYS AT LAW

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Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

April 10, 2007
Invoice No. 360300

For Legal Services Rendered Through March 12, 2007

Thomas J. Allison

Matter No. 34585-00004

Business Operations

03/01/07 K Glade	.1.20 Telephone call with Chicago Title counsel regarding Fox Hills 216 (0.2), and regarding Eagle Meadows Development (0.2); collect information regarding Fox Hills 216 (0.4), and Eagle Meadows Development (0.4) to provide to Compass.
03/01/07 A Jarvis	.30 Correspondence on Colt loan.
03/01/07 D Monson	.10 Conference with S. Strong on status of Colt Gateway Loans and Motion to Approve Payoffs (0.1).
03/01/07 D Monson	.10 Review e-mail from C. Hurst on request for copies of appraisals from Direct Lenders (0.1).
03/01/07 D Monson	.10 Review Order on Motion to Withdraw Reference for Standard Property Adversary Proceeding (0.1).
03/01/07 D Monson	.10 Phone call from title company (Alliance Title) on Deed of Reconveyance for Franklin-Stratford Loan (0.1).

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 Debtor USA Commercial Mortgage Co., et al.

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03/01/07 S Tingey	1.40 Review plan regarding obligations of Purchaser for Pending Litigation (0.9); memo to A. W. Jarvis regarding same (0.5).
03/01/07 S Tingey	.30 Telephone conference with T. Lomazow of Weil regarding HFA/Asylum loan (0.3).
03/02/07 A Jarvis	.30 Correspondence with C. Scully regarding motion to approve payoff on Colt Gateway.
03/02/07 D Monson	.30 Phone call to S. Bodines office on Substitution of Trustee form, locate M. Stone e-mail verifying that form was forwarded to S. Bodine, and e-mail to S. Bodine (Franklin/Stratford Loan) (0.3).
03/02/07 D Monson	.80 E-mail to A. Jarvis and S. Strong on Colt Gateway motion and status, review A. Jarvis response, and further e-mail to A. Jarvis on Colt Gateway and Diversified issues (0.6); review e-mail from A. Jarvis on additional Colt Gateway motion issues (0.2).
03/05/07 K Glade	1.80 Prepare background e-mail with attachments for Compass regarding Fox Hills 216 (0.9), and Eagle Meadows Development (0.9).
03/05/07 K Glade	1.20 Prepare background e-mail with attachments for Compass regarding Brookmere Loan (1.2).
03/05/07 A Jarvis	.20 Telephone calls to C. Scully regarding Colt payoff.
03/05/07 A Jarvis	.10 Correspondence on Huntsville loan.
03/05/07 D Monson	.10 Review e-mail from A. Jarvis to C. Scully on Colt Gateway motion (0.1).
03/05/07 S Strong	.30 Telephone conference with lawyer M. Taylor regarding his questions concerning timing of Plan Effective Date (0.3).

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03/05/07 S Strong .90 Review email from R. Charles regarding threatened foreclosure by WULA successor, Cross Development, regarding Huntsville loan (0.1); confer with S. C. Tingey regarding same (0.2); email to R. Charles regarding same (0.1); review proposed letter from S. C. Tingey to Cross Development regarding same (0.2); further discussions with S. C. Tingey regarding same (0.2); exchange emails with M. Levinson regarding same (0.1).

03/06/07 K Glade .40 Review correspondence regarding Botaba litigation (Brookmere) loan (0.3); telephone conference with T. Lomazow (0.1).

03/06/07 A Jarvis .50 Further revisions and correspondence regarding payoff letter on Colt Gateway.

03/06/07 D Monson .20 Review A. Jarvis e-mail and revised letter on Colt Gateway Loans payoff (0.2).

03/07/07 K Glade .20 E-mail from L. Schwartzer regarding Brookmere lien litigation and correspondence that he sent (0.2).

03/07/07 A Jarvis .20 Correspondence with J. Bart regarding Colt Gateway negotiations.

03/07/07 D Monson .30 Review J. Herman and A. Jarvis e-mails on revisions to Colt Gateway loans payoff letter (0.2); analysis of filing Supplement to Colt Gateway Motion for Colt Gateway Loans payoff letter (0.1).

03/08/07 K Glade .80 Telephone call with T. Lomazow regarding Brookmere lien litigation (0.3); e-mail to T. Lomazow regarding correspondence with Stewart Title regarding Brookmere lien litigation (0.3); e-mail from T. Lomazow to Stewart Title (0.2).

03/08/07 K Glade .20 E-mail regarding status of Gateway Stone (0.2).

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03/09/07 M Pugsley	3.60 Telephone conference with T. Homes regarding alleged forgery (.5); review documents regarding same (1.2); correspondence with Team regarding how to handle (.5); draft response (.6); analysis regarding meeting with Diamond in Las Vegas (.3); make travel plans (.5).
03/09/07 S Strong	.90 Review email from S. Smith USACM collection account (0.1); research Nevada statutes and regulations regarding same (0.7); exchange emails with S. Smith and A. W. Jarvis regarding same (0.1).
03/09/07 S Strong	.30 Exchange emails with M. W. Pugsley and A. W. Jarvis regarding alleged forgery of LSA signature (0.2); telephone conference with M. W. Pugsley regarding same (0.1).
03/12/07 K Glade	.60 E-mail to S. Strong regarding Hasley Canyon letter agreement with related research (0.4); e-mail to S. Strong regarding Hasley Canyon payoff statement (0.2).
03/12/07 K Glade	.70 Review litigation report generated by S. Tingey (0.7).
03/12/07 S Strong	.30 Review request by R. Charles for information regarding Hasley Canyon loan payoff and exchange emails with K. G. Glade regarding same (0.2); forward information to R. Charles regarding same (0.1).

TOTAL FOR LEGAL SERVICES RENDERED

\$5,440.00

“Exhibit N-5”

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

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Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
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April 10, 2007
Invoice No. 360301

For Legal Services Rendered Through March 12, 2007

Thomas J. Allison

Matter No. 34585-00005

Claims Administration and Objections

03/01/07 S Cummings	1.00 Preparation of Objection to Schedule E.
03/01/07 S Cummings	1.90 Preparation of objection to Schedule F.
03/01/07 S Cummings	1.50 Review and revision of exhibits for objection to Schedule F.
03/01/07 S Cummings	.50 Discussion with E. Wooley regarding exhibits for objection to Schedule F.
03/01/07 S Cummings	.30 Discussion with J. Miller regarding Schedule F objection.
03/01/07 S Cummings	.50 Analyze Schedule E objection issues.
03/01/07 S Cummings	.80 Review of possible claim objection forms.
03/01/07 S Cummings	.30 Correspondence with S. Smith regarding accuracy of revised unremitted principal amounts.
03/01/07 S Cummings	.40 Analysis of effect of scheduled claims issues.
03/01/07 P Hunt	.20 Analysis regarding claim procedure issues (.2).

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03/01/07 B Kotter	.2.00 Phone call with J. Miller at BMC regarding noticing issues and deadlines for claim objections (.2); analysis regarding schedule amendments/objections (.2); phone call with J. Miller regarding objections (.6); follow-up on Exhibit A issues (.2); analysis of due process concerns (.8).
03/01/07 S Strong	.30 Review emails from L. Schwartzer, S. Freeman and R. Charles regarding claims objections deadlines in relation to Effective Date and review related Plan provisions (.3).
03/01/07 S Strong	1.40 Work on omnibus objections to secured, priority and misfiled claims (0.4); exchange emails with A. Hosey regarding courts views on omnibus objections and related notices, and possible new objections needed to prior scheduled amounts for Unremitted Principal (0.4); telephone conference with P. Hunt regarding courts further instructions and hearing today regarding omnibus objection procedures (0.2); telephone conference with A. Hosey regarding same (0.2); work on objections (0.2).
03/01/07 S Strong	.60 Review and finalize objections to PBGC claims and transmit same to local counsel for filing (.6).
03/01/07 C Hurst	2.50 Revise claim objection form and work on Excel document formatting to individualize exhibits.
03/02/07 S Cummings	1.20 Continued preparation of Schedule E objection.
03/02/07 S Cummings	.40 Continued preparation of Schedule F objection.
03/02/07 S Cummings	.50 Analysis regarding claim objection issues.
03/02/07 S Cummings	.50 Correspondence with J. Miller regarding exhibit for objection to Schedule F.
03/02/07 S Cummings	.30 Correspondence with local counsel regarding objection to Schedule F.
03/02/07 S Cummings	.40 Objection analysis regarding investors owed unremitted principal.

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03/02/07 A Jarvis	.30 Telephone conference with S. C. Strong regarding claims objections, scheduled claims.
03/02/07 A Jarvis	.50 Conference call with client, UCC and USACM Trustee regarding claims objections.
03/02/07 A Jarvis	.50 Analysis regarding claims objections, amendment to schedule.
03/02/07 A Jarvis	.40 Analysis regarding amendments to schedules.
03/02/07 S Strong	2.10 Telephone conference with A. Hosey of local counsels office regarding courts preferences and issues, and local practices concerning, omnibus objections and schedule amendments (0.8); analyze Plan, Confirmation Order, and Plan implementation motion regarding claims objection issues in relation to Effective Date (0.8); telephone conference with R. Charles and S. Smith regarding same (0.3); further discussions with A. Hosey regarding omnibus objection procedures and amendments to USACM schedules (0.2).
03/02/07 S Strong	2.20 Analysis regarding schedule objections/amendments issues concerning Unremitted Principal claims, broker claims, and other scheduled claims (0.5); telephone conference with S. Smith regarding same (0.3); telephone conference with J. Miller of BMC regarding same (0.2); analyze issues concerning USACM schedule amendments needed (0.5); participate in conference call with R. Charles, S. Freeman, G. Berman and S. Smith regarding same (0.3); review of prior Schedules F, F-1 and E filed by USACM (0.4).
03/02/07 C Hurst	1.90 Work on formatting Excel spreadsheets of claims for objection exhibits.
03/05/07 S Cummings	1.90 Continued preparation of claim objections.
03/05/07 S Cummings	.60 Continued preparation of exhibits for claim objections.
03/05/07 S Cummings	.70 Analysis of lease rejection claims.
03/05/07 P Hunt	.20 Work on claims objection issues (.2).

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03/05/07 S Strong	.20 Preparing smaller omnibus objections to secured claims (.2).
03/05/07 S Strong	.10 Review stipulation regarding Standard Property withdrawal of claim (.1).
03/05/07 S Strong	1.00 Review list from Mesirow of possible rejection damage claims (0.2); review Plan and related documents and issues concerning rejection damage claims, deadlines for filing same, and deadlines for objecting to same (0.4); emails to Mesirow and S. A. Cummings regarding same (0.2); exchange emails with R. Charles regarding same (0.2).
03/05/07 C Hurst	4.90 Work on exhibits to multiple claim objections.
03/06/07 C Hurst	4.60 Further work on formatting and preparation of multiple exhibits for claim objections to alleged secured claims.
03/07/07 S Cummings	.20 Correspondence with A. Parlen regarding declaration for FTDF objections.
03/07/07 S Cummings	.10 Preparation of declarations for FTDF objections.
03/07/07 S Cummings	.80 Review of FTDF claim objections.
03/07/07 S Cummings	1.00 Preparation of declaration in support of FTDF claim objections.
03/07/07 S Cummings	.20 Correspondence with S. Smith regarding declaration for FTDF claim objections.
03/07/07 B Kotter	.20 Review of IRS claim objection.
03/07/07 S Strong	1.50 Review and revise USACM objection to IRS claims (0.9); exchange emails with S. Smith regarding same and make final edit to same (0.2); circulate draft of same to R. Charles and S. Freeman for review (0.1); review and revise draft objection to IRS claims based on comments of S. Freeman (0.2); email to local counsel regarding filing of same (0.1).
03/07/07 C Hurst	.80 Continue work on preparation of Exhibits to secured claim objections.

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03/08/07 S Cummings	.20 Correspondence with L. Dorsey regarding claim objections.
03/08/07 S Cummings	.40 Review and revision of declaration in support of FTDF claim objections.
03/08/07 S Cummings	.20 Correspondence regarding revised declaration for FTDF claim objections.
03/08/07 S Cummings	.20 Review of final declaration for FTDF claim objections.
03/08/07 S Cummings	.30 Correspondence with local counsel regarding declaration for FTDF claim declarations.
03/08/07 S Cummings	.20 Correspondence with A. Parlen regarding declaration for FTDF claim objections
03/08/07 C Hurst	1.30 Complete breakout of groups of claimants for further preparation of objections to claims asserting secured status.
03/09/07 A Jarvis	.10 Correspondence on claims on investor regarding forgery.
03/09/07 S Strong	.90 Review and analysis of issues concerning priority and secured claims against USACM, objections filed or to be filed thereto, and process for resolving objections (0.6); review plan implementation motion and order regarding same (0.3).
03/12/07 S Strong	.20 Review motion to extend deadline for objecting to rejection damage claims and related issues (.2).

TOTAL FOR LEGAL SERVICES RENDERED	\$9,541.00
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“Exhibit N-6”

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

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Thomas J. Allison 4484 South Pecos Road
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Thomas J. Allison

Matter No. 34585-00007

Fee / Employment Applications

03/01/07 B Kotter	.60 Allocation of fees among estates.
03/05/07 A Jarvis	.10 Correspondence on fee application order.
03/05/07 B Kotter	1.10 Draft Third Stipulation and Order amending time periods to file final and interim fee applications (.8); review and respond to drafts circulated by committee counsel (.3).
03/05/07 B Kotter	1.10 Work on next fee application with corresponding monthly statement (2.2).
03/05/07 S Strong	.40 Review new proposed stipulation from FTDF Committee regarding interim compensation and fee application procedures (0.3); review emails from UST and committees counsel regarding same (0.1).
03/06/07 A Jarvis	.10 Correspondence with B. J. Kotter regarding preparation of fee statements.
03/06/07 B Kotter	.20 Review final stipulation regarding fee applications.
03/06/07 B Kotter	1.40 Work on monthly statement and final fee application issues (2.8).

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

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April 10, 2007

03/06/07 S Strong	.40 Review emails from committees counsel and UST regarding stipulation concerning final fee applications (0.2); emails to local counsel regarding approvals for filing same (0.2).
03/07/07 B Kotter	.40 Work on monthly application (.8).
03/09/07 B Kotter	1.20 Respond to e-mail inquiry regarding January and February monthly statements (.6); follow-up on e-mail correspondence regarding same (.6).
03/10/07 B Kotter	.20 Receive, review and respond to e-mail inquiry from Rob Charles regarding service of monthly statements.
03/12/07 B Kotter	4.60 Preparation of January 2007 monthly application (7.8); respond to e-mail from S. Smith regarding payments to professionals (.2); work on final fee application preparations (.4).

TOTAL FOR LEGAL SERVICES RENDERED

\$2,516.00

“Exhibit N-7”

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

POST OFFICE BOX 45385

SALT LAKE CITY, UTAH 84145-0385

TELEPHONE (801) 532-1500

FACSIMILE NO. (801) 532-7543

FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

April 10, 2007
Invoice No. 360303

For Legal Services Rendered Through March 12, 2007

Thomas J. Allison

Matter No. 34585-00008

Fee / Employment Objections

03/01/07 B Kotter	2.70 Draft objection to Robert LePome's Fee Application.
03/02/07 S Strong	1.30 Review and revise draft of debtors objection to LePome substantial contribution fee application (1.2); email to local counsel regarding filing same (0.1).
03/08/07 S Strong	.10 Review R. LePome reply in support of his fee application (1).

TOTAL FOR LEGAL SERVICES RENDERED

\$952.50

“Exhibit N-8”

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

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April 10, 2007
Invoice No. 360304

For Legal Services Rendered Through March 12, 2007

Thomas J. Allison

Matter No. 34585-00011

Litigation

03/01/07 A Jarvis	5.50 Appear at hearings and argue opposition to motion to stay, 1142 motion, Colt motion.
03/01/07 E Monson	.20 Call S. Coldrobel regarding interview with A. Stevens.
03/01/07 A Tsu	2.90 Reviewing documents for privilege.
03/02/07 A Jarvis	.20 Correspondence on cooperation agreement with A. Stevens.
03/02/07 A Jarvis	.20 Draft correspondence to R. Walker regarding requested examination of T. Allison.
03/02/07 E Monson	.30 Discussion with S. Goldsobel regarding interview and e-mail A. W. Jarvis regarding same.
03/02/07 E Monson	.20 E-mail A. W. Jarvis regarding interview on Thursday and review reply.
03/02/07 E Monson	.60 Review documents from Hantges ex-wife.
03/02/07 C Hurst	1.90 Continue bates labeling Del Bunch documents; facilitate copying and transmit to Schwartzer & McPherson.

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03/05/07 A Jarvis .10 Correspondence with L. Weese regarding interview with Diamond McCarthy.

03/05/07 E Monson .10 Analyze responses to D. Bunch document requests.

03/05/07 E Monson .10 Review e-mail from A. Hosey regarding question on Bunch document production and send reply.

03/05/07 E Monson .30 Review responses from Bunch's attorney to document requests and e-mail from L. Schwartzer and send reply.

03/05/07 E Monson .20 Review e-mail from L. Schwartzer and proposed letter.

03/05/07 E Monson .40 Review documents from T. Hantges' ex-wife and send to E. Madden.

03/05/07 E Monson .20 Review e-mail from E. Madden regarding Hantges documents and employee list and send reply.

03/05/07 E Monson .40 Conference call with M. Stone, H. Stone, M. Yoder and E. Molden.

03/05/07 E Monson .50 Review regarding privilege issues and send e-mail to E. Madden.

03/05/07 E Monson .20 Review e-mail from E. Madden regarding interview with A. Sperry and forward to A. W. Jarvis.

03/05/07 E Monson .20 Analyze privilege issues after effective date and send e-mail to E. Madden.

03/06/07 A Jarvis .40 Correspondence on privilege issues.

03/06/07 A Jarvis .40 Further correspondence with Trust on privilege issues.

03/06/07 A Jarvis .20 Correspondence regarding preparation for upcoming hearings.

03/06/07 E Monson .20 Review e-mail from S. Freeman regarding Bunch document production and send e-mail to L. Schwartzer regarding same.

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03/06/07 E Monson	.10 Discussion with S. Freeman regarding Bunch document production.
03/06/07 E Monson	1.30 Review numerous e-mails regarding privilege concerns during transition period and analysis regarding same.
03/06/07 E Monson	.20 Review 2004 exam notices of Wells Fargo, Piercy Bouker and DeLoitte.
03/06/07 A Tsu	3.30 Reviewing documents for privilege.
03/07/07 A Tsu	1.30 Reviewing documents for privilege.
03/07/07 C Hurst	1.30 Office conference with E. A. Monson regarding further HMA documents to be bates labeled and produced; prepare bates labels; discuss with contract paralegal; prepare letter transmitting documents to D. Gerrard; facilitate federal express delivery.
03/08/07 A Jarvis	.10 Analysis of issues related to interview with M. Stone.
03/08/07 A Jarvis	3.40 Interviews with Diamond McCarthy, M. Stone and L. Weese and meeting with USACM Trust attorneys regarding litigation matters.
03/08/07 A Tsu	2.90 Reviewing documents for privilege.
03/08/07 A Tsu	.60 Review correspondence regarding BMC employment application for motion to allocate BMC fees to DTDF, FTDF, CRA and Securities.
03/09/07 A Jarvis	.10 Correspondence with M. Pugsley regarding meeting with Diamond McCarthy.
03/09/07 A Jarvis	.10 Correspondence on Gateway Stone payoff.
03/09/07 E Monson	.20 Review e-mail from L. Schwartzer regarding D. Bunch requests and send reply.
03/09/07 E Monson	.20 Discussion with L. Schwartzer regarding responses to requests.
03/09/07 E Monson	.10 Review voice message from M. Pugsley regarding document issues.

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03/09/07 A Tsu	2.00 Reviewing factual background information regarding BMC application to employ BMC as Debtors claims agent in preparation for drafting motion for an order allocating pro rata payment schedule for DTDF, FTDF, CRA and Securities (2.0).
03/09/07 A Tsu	5.10 Reviewing emails, BMC bills and monthly Operating Reports from April 2006-January 2007 to determine whether BMC fees had been itemized in monthly operating reports (3.2); begin drafting outline for same (1.9).
03/09/07 A Tsu	1.70 Legal research regarding equity of allocation given agreements that are silent as to same in preparation for drafting motion for an order allocating pro rata payment schedule for DTDF, FTDF, CRA and Securities (1.7).
03/12/07 E Monson	.40 Draft emails to A. Tsu and M. Pugsley regarding follow up on D. Bunch request for production of documents and review replies and send further replies.
03/12/07 S Strong	1.70 Review regarding proposed letter to Compass regarding transition of "Pending Litigation" (0.5); further review and analysis of various pending litigation matters and relevant provisions of Plan and APA regarding same (0.6); revise and edit proposed letter to Compass regarding same (0.6).
03/12/07 A Tsu	2.70 Reviewing responses to First Request for Production of Documents Served by Del and Ernestine Bunch Upon USACM (.3); reviewing discovery requests and meet and confer letter (.5); begin reviewing electronic documents for documents that Bunch letter deemed insufficient (1.9).

TOTAL FOR LEGAL SERVICES RENDERED

\$11,254.00